

107TH CONGRESS
1ST SESSION

H. R. 2902

To amend the Internal Revenue Code of 1986 to allow taxpayers to designate that part or all of any income tax refund be paid over to a Phoenix Fund for Victim Assistance.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 19, 2001

Ms. VELÁZQUEZ (for herself, Mr. SERRANO, Mr. CROWLEY, Mr. ACKERMAN, Mr. OWENS, Mrs. MALONEY of New York, Mr. WYNN, Mrs. CAPPS, Mr. TIERNEY, Mr. ENGEL, Mr. SWEENEY, Mr. KENNEDY of Rhode Island, Ms. KAPTUR, Mr. MEEKS of New York, and Ms. MCKINNEY) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Transportation and Infrastructure, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Internal Revenue Code of 1986 to allow taxpayers to designate that part or all of any income tax refund be paid over to a Phoenix Fund for Victim Assistance.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Phoenix Fund for Vic-
5 tim Assistance Act of 2001”.

1 **SEC. 2. DESIGNATION OF INCOME TAX OVERPAYMENTS TO**
 2 **PHOENIX FUND FOR VICTIM ASSISTANCE.**

3 (a) IN GENERAL.—Subchapter A of chapter 61 of the
 4 Internal Revenue Code of 1986 (relating to information
 5 and returns) is amended by adding at the end the fol-
 6 lowing new part:

7 **“PART IX—DESIGNATION OF INCOME TAX OVER-**
 8 **PAYMENTS TO PHOENIX FUND FOR VICTIM**
 9 **ASSISTANCE**

“Sec. 6098. Designation of income tax overpayments to Phoenix
 Fund for Victim Assistance.

10 **“SEC. 6098. DESIGNATION OF INCOME TAX OVERPAYMENTS**
 11 **TO PHOENIX FUND FOR VICTIM ASSISTANCE.**

12 “(a) IN GENERAL.—Every taxpayer who makes a re-
 13 turn of the tax imposed by chapter 1 for any taxable year
 14 may designate that a specified portion (not less than \$1)
 15 of any overpayment of tax for such taxable year be paid
 16 over to the Phoenix Fund for Victim Assistance in accord-
 17 ance with the provisions of section 9511.

18 “(b) MANNER AND TIME OF DESIGNATION.—Any
 19 designation under subsection (a) for any taxable year shall
 20 be made—

21 “(1) at the time of filing the return of the tax
 22 imposed by chapter 1 for such taxable year, and

23 “(2) in such manner as the Secretary may by
 24 regulation prescribe, except that such designation

1 shall be made either on the first page of the return
 2 or on the page bearing the taxpayer's signature, by
 3 checking a box either for a \$5 amount or for an
 4 amount to be filled in by the taxpayer.

5 “(c) TREATMENT OF AMOUNTS DESIGNATED.—For
 6 purposes of this title, the amount designated by any tax-
 7 payer under subsection (a)—

8 “(1) shall be treated as being refunded to such
 9 taxpayer as of the last date prescribed for filing the
 10 return of tax imposed by chapter 1 (determined
 11 without regard to extensions) or, if later, the date
 12 the return is filed, and

13 “(2) shall be treated as a contribution made by
 14 such taxpayer on such date to the United States.

15 “(d) APPLICATION OF SECTION.—This section shall
 16 apply only to the first taxable year of the taxpayer ending
 17 on or after December 31, 2001.”

18 (b) PHOENIX FUND FOR VICTIM ASSISTANCE.—Sub-
 19 chapter A of chapter 98 of such Code (relating to estab-
 20 lishment of trust funds) is amended by adding at the end
 21 the following new section:

22 **“SEC. 9511. PHOENIX FUND FOR VICTIM ASSISTANCE.**

23 “(a) CREATION OF TRUST FUND.—There is estab-
 24 lished in the Treasury of the United States a trust fund
 25 to be known as the ‘Phoenix Fund for Victim Assistance’,

1 consisting of such amounts as may be appropriated or
2 credited to such fund as provided in this section or section
3 9602(b).

4 “(b) TRANSFERS TO TRUST FUND.—There are here-
5 by appropriated to the Phoenix Fund for Victim Assist-
6 ance amounts equivalent to the amounts designated under
7 section 6098.

8 “(c) EXPENDITURES.—Amounts in the Phoenix
9 Fund for Victim Assistance shall be available, as provided
10 in appropriation Acts, for purposes of providing qualified
11 assistance, to the extent that such amounts exceed the ag-
12 gregate of all Federal administrative costs attributable to
13 the implementation of section 6098, subsections (a) and
14 (b) of this section, and (with respect to such fund) section
15 9602. Such amounts shall be used to supplement, not sup-
16 plant, existing funding under the Robert T. Stafford Dis-
17 aster Relief and Emergency Assistance Act.

18 “(d) QUALIFIED ASSISTANCE.—For purposes of sub-
19 section (c), the term ‘qualified assistance’ means assist-
20 ance under the Robert T. Stafford Disaster Relief and
21 Emergency Assistance Act for recovery from the terrorist
22 attacks on the United States on September 11, 2001, and
23 such other disaster relief and emergency assistance with
24 respect to such terrorist attacks as the President deter-
25 mines appropriate. Such assistance shall be administered

1 by the Director of the Federal Emergency Management
2 Agency.”.

3 (c) CLERICAL AMENDMENTS.—

4 (1) The table of parts for subchapter A of chap-
5 ter 61 of such Code is amended by adding at the
6 end the following new item:

“Part IX. Designation of income tax overpayments to Phoenix
Fund for Victim Assistance.”

7 (2) The table of sections for subchapter A of
8 chapter 98 of such Code is amended by adding at
9 the end the following new item:

“Sec. 9511. Phoenix Fund for Victim Assistance.”

10 (d) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to taxable years beginning after
12 December 31, 2001.

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